

महाराष्ट्र कार्य कंत्राटाच्या अंमलबजावणीस अंतर्भूत असलेल्या मालमत्तेच्या हस्तांतरणावरील विक्रीकर गोळा करणे.

महाराष्ट्र शासन,

वित्त विभाग,

परिपत्रक क्रमांक- विक्र-1198/प.क्र.43/कराग्रान-1,

मंत्रालय, मुंबई 400 032, दिनांक 5 मे 1999.

शासन परिपत्रक :- महाराष्ट्र कार्य कंत्राटाच्या अंमलबजावणीस अंतर्भूत असलेल्या मालमत्तेच्या हस्तांतरणावरील विक्रीकर (पुनर्रचिनियमित) अधिनियम, 1989 शासन राजपत्र, क्रमांक-इन्फुसीआर-2699/प्र.क्र.२-अ/कराग्रान-1, दिनांक 31.3.1999 अन्वये सुधारणा-केली आहे तसेच सुधारित नियमांच्या तरतुदी महाराष्ट्र राज्यात अंमलबजावणीसाठी 1 एप्रिल 1999 ही तारीख शासन अधिसूचना क्रमांक-1198/प.क्र.43/कराग्रान-1, दिनांक 21 एप्रिल 1999 अन्वये निश्चित केली आहे. या संदर्भात आपले मूळ कार्य कंत्राट कायद्याच्या कलम 6 बी (1) कडे वेधण्यात येत आहे. या कलमप्रमाणे रु.50,000/- मर्यादाच्यातून अधिक रकम ठेकेदाराला कार्य कंत्राटापोटी घावपाची असेल तर दिनांक 1.4.1999 नंतर सध्याचे कार्य कंत्राटाच्या एकंदर रकमेच्या 2 टक्के घ इतर नव्या कंत्राटासाठी 4 टक्के रकमेत कपात करून शासकीय कोषागारात भरणे बंधनकारक आहे. असे न केल्यास दंड/ज्याम अकारण्यात येईल.

2. या संदर्भात कामवा, नियम यांच्या तरतुदीच्या प्रती सोबत जोडल्या आहेत त्यांचे कटाक्षाने पालन होईल याची सर्व संबंधितांनी दखल घ्यावी.

3. या परिपत्रकाद्वारे शासन निर्देश देत आहेत की, राज्याच्या सर्व विभाग प्रमुख/मंत्र्यालयीन प्रमुख/जिल्हा प्रमुखांनी वरील सुधारणा सर्वांच्या निदर्शनास आणाव्यात आणि सुधारणास अर्पित केलेल्या प्रमाणे आवश्यक तिथे योग्य ती कर कपात करून रकमा शासकीय कोषागारात भराव्यात.

महाराष्ट्राचे राज्यपाल यांच्या आदेशानुसार च. नात्रने,

राजेंद्र सिंह

(राजेंद्र सिंह)

प्रधान सचिव (वित्त).





२५९ महाराष्ट्र शासन राजपत्र, असाह, एप्रिल २१, १९९९/बैसाख १, संके १९२९ [भाग बार-ब.

**FINANCE DEPARTMENT**

Mantralaya, Mumbai 400 032, dated the 21st April 1999

**NOTIFICATION**

**MAHARASHTRA SALES TAX ON THE TRANSFER OF PROPERTY IN GOODS INVOLVED  
IN THE EXECUTION OF WORKS CONTRACTS (RE-ENACTED) ACT, 1999.**

No. SFA: 1198/CR-43/Taxation-1.—In exercise of the powers conferred by sub-section (2) of section 1 of the Maharashtra Act, No. XVII of 1999, dated 30th March 1999, the Government of Maharashtra hereby appoints the 1st April 1999, to be the date on which the provisions of section 14 shall come into force in the State of Maharashtra.

By order and in the name of the Governor of Maharashtra,

**AVINASH PATURKAR,**  
Officer on Special Duty.

Any medicinal formulation or preparation ready for use internally in or externally on human beings, animals and birds for diagnosis, treatment, mitigation or prevention of any diseases or disorders which is manufactured, imported into India, stocked, distributed or sold under the licence granted under the Drugs and Cosmetics Act, 1940, but not including,—

23 of  
1940.

(1) goods covered, described or specified in any other entry in this Schedule,

(2) medicated goods,

(3) products capable of being used as toothpaste, toothpowder, cosmetic, toilet article, soap and hair oil,

(4) mosquito repellents in any form.

#### CHAPTER IV

#### AMENDMENTS TO THE MAHARASHTRA SALES TAX ON THE TRANSFER OF PROPERTY IN GOODS INVOLVED IN THE EXECUTION OF WORKS CONTRACT (RE-ENACTED) ACT, 1989.

Amendment of section 6A of Mah. XXXVI of 1989. 13. In section 6A of the Maharashtra Sales Tax on the Transfer of property in goods involved in the execution of Works Contracts (Re-enacted) Act, 1989 (hereinafter referred to as "the Works Contract Act"),—

(a) in sub-section (1), for the portion beginning with the words "Notwithstanding anything contained" and ending with the words "after deducting from such value" the following shall be substituted, with effect from the 1st May 1998, namely:—

"Notwithstanding anything contained in section 6, the dealer may, in lieu of the amount of tax payable by him under the provisions of this Act, pay lump sum tax by way of composition,—

(i) an amount equal to two per cent. of total contract value of the construction contracts and four per cent. of total contract value in case of other contracts, received or receivable without any deduction whatsoever during the given period; or

(ii) an amount equal to eight per cent. of the total contract value of the works contract, after deducting from such value."

(b) after sub-section (1), the following sub-section shall be inserted, namely:—

"(1A) Notwithstanding anything contained in section 6 or sub-section (1) of this section, a dealer who has entered into any contract for execution of work during the period commencing on the 1st April 1992 and ending on the 30th April 1998, and has commenced execution during such period and the execution of such contract has continued on or after the 1st May 1998, may opt to pay in lieu of tax payable by him under the Act, in lump sum by way of composition, an amount equal to a prescribed percentage of the total contract value of such contract and different percentage may be prescribed for different classes of contracts."

14. After section 6A of the Works Contract Act, the following section shall be inserted, namely :-

Insertion of section 6B in Mah. XXXVI of 1919.

Tax deduction at source.

1 of 1936, Bom. L.I. of 1939.

"6B. (1) Notwithstanding anything contained in this Act, any employer including the Central Government, the State Government, or an individual, or a commercial or trading undertaking of the Central Government or of the State Government, any Company registered under the Companies Act, 1936, any Local Authority or any person or dealer registered under the Bombay Sales Tax Act, 1959 shall deduct tax from, and out of the amounts payable by such employer to a dealer to whom a Works Contract has been awarded involving transfer of property in goods (whether as goods or in some other form), at the rate of two per cent. in respect of construction contracts and four per cent. in respect of any other contracts from every payment made towards such contracts:

Provided that, no such deduction shall be made where the amount or the aggregate of the amounts payable to a dealer by such employer is less than fifty thousand rupees during any year.

(2) The tax deducted under sub-section (1) shall be remitted to the Government Treasury by the said employer making such deduction, within ten days from the date of deduction of the amount:

Provided that, the employer shall remit into the Government Treasury the full amount of tax due and deductible by him under sub-section (1) from the dealer irrespective of the actual amount of tax deducted by him from such dealer.

(3) Any such employer making such deduction under sub-section (1), shall in respect of every month in which such deduction is made, send to the prescribed assessing authority, a statement in the prescribed form in the prescribed time containing details of the Works Contract under execution and tax deducted thereon, and shall furnish a certificate in the prescribed form to the dealer specifying the amount so deducted and such other particulars as may be prescribed.

(4) Any such employer who remits the tax into Government Treasury under sub-section (2) shall be deemed to have made the payment of tax under the authority of the said dealer.

(5) If any such employer fails to remit into the Government Treasury the amount due and deductible as required by sub-section (2) in the prescribed time, the said assessing authority, after such enquiry as it deems fit, and after giving to such employer a reasonable opportunity of being heard, on being satisfied that the said employer has failed to discharge the liability under sub-section (2), shall levy and recover from the employer interest at the rate of two per cent. per month or part thereof, on the amount due and deductible, and by order in writing shall direct such employer to pay the interest in addition to such amount.

(6) The provisions of the Bombay Sales Tax Act, 1959 relating to the recovery of tax, penalty, interest and prosecution for an offence shall, *mutatis mutandis*, apply to recovery of tax required to be deducted at source by the said employer and to recovery of any demand of interest levied under sub-section (5).

(7) The payment of tax by way of deduction in accordance with sub-section (2) shall be without prejudice to any other mode of recovery of tax due under this Act from the dealer executing the Works Contract."

Bom. L.I. of 1959.

Mah. Ord. II of 1999.

15. (1) The Maharashtra Tax Laws (Levy, Amendment and Validation) Ordinance, 1999 is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken (including any notification issued) under the relevant tax laws as amended by the said Ordinance shall be deemed to have been done, taken or issued, as the case may be, under the corresponding provisions of the relevant tax laws, as amended by this Act.

Repeal of Mah. Ord. II of 1999 and Section.

संलग्न तपस्य तपस्य, संन., संद ११, ११११/११ १०, संद ११११

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## FINANCE DEPARTMENT

Mantralaya, Mumbai 400 032, dated the 31st March 1989.

### NOTIFICATION

**MAHARASHTRA SALES TAX ON THE TRANSFER OF PROPERTY IN GOODS INVOLVED IN THE EXECUTION OF WORKS CONTRACT (Re-enacted) ACT, 1989.**

No. WCR-2699/C.R.-9A/Tax-1.—In exercise of the powers conferred by sub-sections (1) and (2) of section 11 of the Maharashtra Sales Tax on the Transfer of Property in Goods involved in the Execution of Works Contract (Re-enacted) Act, 1989 (Mah. XXXVI of 1989) the Government of Maharashtra hereby further amends Maharashtra Sales Tax on the Transfer of property in goods involved in the execution of Works Contract (Re-enacted) Rules, 1989, the same having been previously published as required by sub-section (4) of section 11 of the said Act, namely:—

1. (1) These rules may be called the Maharashtra Sales Tax on the Transfer of property in goods involved in the execution of Works Contracts (Re-enacted) (Second Amendment) Rules, 1989.

(2) They shall come into force with effect from the 1st April, 1989.

2. After rule 8A of the Maharashtra Sales Tax on the Transfer of property in goods involved in the execution of Works Contracts (Re-enacted) Rules, 1989 (hereinafter referred to as the "principal rules", the following rules shall be inserted, namely:—

**8B. Tax deduction at source.—(1)** Every employer who is required to deduct tax under section 6B of the Act shall within 10 days from the date of deduction of the amount remit full amount of such tax due and deductible to the Government Treasury irrespective of the actual amount of tax deducted by him from such dealer.

(2) The employer required to remit tax as specified in section 6B shall furnish a certificate in Form XXX, immediately after deduction is made, to the dealer in respect of whom such deduction is made.

(3) The employer who had deducted and remitted such tax shall send a statement in duplicate in Form XXXI to the assessing authority who is having jurisdiction over the dealer, within 20 days after the end of the month to which such statement relates.

(4) Any employer issuing certificate in Form XXX shall maintain

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संलग्न तपस्य तपस्य, संन., संद ११, ११११/११ १०, संद ११११

for each year separate account in Form XXXII showing the amount of tax deducted, certificate of tax deduction issued, and the particulars of remittances made to the Government Treasury.

3. After Form XXXIX appended to the principal rules the following Forms shall be added, namely:—



**\* FORM XXXX**

[See rule 8B(2)]

**CERTIFICATE OF TAX DEDUCTION AT SOURCE TO BE GIVEN TO THE  
DEALER OR CONTRACTOR**

1. Name and full address of the Employer/Government Department/Authority/undertaking deducting tax.
2. (i) Name and full address of the contractor who has executed works contract.  
(ii) Registration Certificate No. under the Works Contracts (Re-enacted) Act, 1989 of the contractor.
3. Particulars of tax deducted

Sr. No.	Contractors Bill No. and date	Description of works contracts	Year of the execution of works contract	Amount of tax 2 1/4%	Amount of tax so deducted	Amount paid	Name and addresses of Government Treasury/Bank, Challan number and date.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Certified that the tax deducted as above have been remitted by us in Government Treasury in accordance with section 6-B and that the particulars furnished above are true and correct to the best of my knowledge.

Place:

Date:

Name and Signature of the person  
deducting tax with designation  
and seal.

**FORM XXXXI**

[See rule 8B(3)]

**MONTHLY STATEMENT OF TAX DEDUCTED AT SOURCE TO BE SENT TO ASSESSING AUTHORITY**

1. Month and Year
2. Name and address of authority or person or dealer from whom such deduction is made.
3. Status
4. (Registration Certificate No. if registered)
5. Total amount of tax deducted at source
6. Amount of tax remitted to Government Treasury
7. Name and address of Government Treasury, Challan Number and date (enclose copy of challan).

Name and Signature of the person  
deducting tax with designation and seal.



## FORM XXXXII

[See rule 63(4)]

## REGISTER TO BE MAINTAINED BY THE AUTHORITY WHO DEDUCT TAX AT SOURCE

Sr. No.	Date of issue of Certificate	Sr. No. of Certificate issued	Name and address of the Contractor to whom issued	Registration Certificate Number of contractor	Amount paid towards works Contract executed	Amount of tax deducted	Details of remittance of tax deducted	
							Challan No.	Name of Treasury/Bank to which remitted
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

By order and in the name of the Governor of Maharashtra,

AVINASH PATURKAR,  
Officer on Special Duty.